

CONTENTS

CHAPTER 1: OVERVIEW	1—1
Chapter Overview	1—1
The DRS Employer Handbook	1—1
Organization of the Handbook	1—1
Color-Coding of the Handbook Pages	1—2
Use of the Handbook	1—2
The Washington State Retirement Systems	1—3
The Public Employees' Retirement System (PERS)	1—4
The Teachers' Retirement System (TRS)	1—4
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)	1—5
The Washington State Patrol Retirement System (WSPRS)	1—6
The Judges' Retirement Fund (JRF)	1—6
The Judicial Retirement System (JRS)	1—6
The Department of Retirement Systems	1—7
Creation of DRS	1—7
Duties of DRS	1—7
Important Dates	1—8
The Employer Community	1—9
CHAPTER 2: MEMBERSHIP	2—1
Chapter Overview	2—1
Membership and the Employee	2—2
Membership and the Employer	2—2
Steps in Evaluating Membership	2—3
PERS MEMBERSHIP	2—1 PERS
A Summary	2—1 PERS
Employer Responsibilities	2—1 PERS
PERS Plan 1 and Plan 2 Membership Rules	2—2 PERS
Employees in Eligible Positions Can Be Members	2—2 PERS
Employees in Ineligible Positions Cannot Be Members	2—3 PERS
Exceptions to Position Eligibility	2—4 PERS
Employees Working in More than One PERS-Covered Position	2—4 PERS
Employees Working in Educational Staff Associate Positions	2—5 PERS
Employees Working in More than One Position	2—6 PERS
PERS Members	2—7 PERS
Neither TRS nor PERS Member	2—7 PERS
PERS or LEOFF Members	2—8 PERS

CONTENTS (continued)

PERS Disability Retirees	2—8 PERS
Exemptions for Persons Employed in PERS Eligible Positions	2—9 PERS
Membership is Optional for Elected and Governor-Appointed Officials	2—9 PERS
Current or Former PERS Members	2—9 PERS
New Members	2—9 PERS
Current or Prospective Members of Higher Education Retirement Plans are Exempted from PERS	2—9 PERS
Independent Contractors Exempted from PERS	2—10 PERS
Membership in Another Retirement System May Exempt a Person from PERS	2—11 PERS
Simultaneous Membership	2—11 PERS
Consecutive Membership	2—11 PERS
Professional Services	2—12 PERS
PERS Retirees are Exempted from Membership	2—12 PERS
Questions and Answers	2—13 PERS
Questions Relating to Eligible Positions	2—13 PERS
Questions Relating to Retirees	2—14 PERS
Questions Relating to Temporaries or Classified Substitutes	2—15 PERS
Questions Relating to Elected or Governor-Appointed Officials	2—15 PERS
Definitions	2—17 PERS
Membership Rules for Prior Periods	2—19 PERS
 SERS MEMBERSHIP	 2—1 SERS
A Summary	2—1 SERS
SERS Plan 2 and Plan 3 Membership Rules	2—3 SERS
Employees in Eligible Positions can be Members	2—2 SERS
Employees in Ineligible Positions cannot be Members	2—3 SERS
Exceptions to Position Eligibility	2—4 SERS
Employees Working in Educational Staff Associate Positions	2—4 SERS
Employees Working in More than One Position	2—6 SERS
Employees Working in More than One Position	2—6 SERS
Employees Working in More than One Position	2—6 SERS
Exemptions for Persons Employed in SERS Eligible Positions	2—9 SERS
Membership in Another Retirement System May Exempt a Person from SERS	2—11 SERS
Questions and Answers	2—13 SERS
Definitions	2—17 SERS
Membership Rules for Prior Periods	2—19 SERS
 TRS MEMBERSHIP	 2—1 TRS
A Summary	2—1 TRS
Employer Responsibilities	2—1 TRS

TRS Membership Qualifications	2—2 TRS
TRS Plan 1 Membership Rules	2—4 TRS
Plan 1 Member or Former Plan 1 Member	2—4 TRS
Plan 1 Substitute Teachers	2—5 TRS
Plan 1 Retirees	2—5 TRS
Plan 1 Teachers Elected to Statewide Office	2—6 TRS
Plan 1 Teachers Working in More than One Position	2—6 TRS
TRS Plan 2 and Plan 3 Membership Rules	2—8 TRS
TRS Plan 2 and Plan 3 Teachers in Eligible Positions	2—8 TRS
TRS Plan 2 and Plan 3 Teachers in Ineligible Positions	2—9 TRS
TRS Plan 2 and Plan 3 Teachers Working in More than One Position	2—10 TRS
TRS Plan 2 or Plan 3 Teachers Elected to Statewide Office	2—12 TRS
Questions and Answers	2—13 TRS
Questions Relating to Eligible Positions	2—13 TRS
Questions Relating to TRS Members in Higher Education	2—14 TRS
Definitions	2—15 TRS
LEOFF MEMBERSHIP	2—1 LEOFF
A Summary	2—1 LEOFF
Employer Responsibilities	2—1 LEOFF
LEOFF Plan 1 and Plan 2 Membership Rules	2—2 LEOFF
Establishing LEOFF Membership—Law Enforcement Officers	2—2 LEOFF
Establishing LEOFF Membership—Fire Fighters	2—5 LEOFF
Minimum Medical and Health Standards	2—7 LEOFF
Less Than Full time Law Enforcement Officers or Fire Fighters	2—8 LEOFF
Reemployed LEOFF Retirees	2—8 LEOFF
Questions and Answers	2—9 LEOFF
Questions relating to the minimum medical and health standards	2—9 LEOFF
Questions relating to eligibility for membership	2—9 LEOFF
Definitions	2—11 LEOFF
JRS MEMBERSHIP	JRS 2—1 JRS
A Summary	2—1 JRS
Membership Rules	2—1 JRS
For Periods on or After July 1, 1988	2—1 JRS
For Periods Prior to July 1, 1988	2—1 JRS
JRS Retirees	2—2 JRS
WSPRS MEMBERSHIP	2—1 WSPRS
Membership Rules	2—1 WSPRS
CHAPTER 3: SERVICE CREDIT	3—1

CONTENTS (continued)

Chapter Overview	3—1
What is Service Credit	3—1
The Importance of Service Credit	3—1
Examples of Retirement Benefit Calculations	3—2
The Importance of Service Credit in Prior Periods	3—3
How is Service Credit Earned	3—3
Service Credit for Certain Types of Leaves	3—3
Service Credit Reported on Member's Annual Statement	3—4
 PERS SERVICE CREDIT	 3—1 PERS
A Summary	3—1 PERS
Service Credit Rules (except for Elected Officials)	3—1 PERS
September 1, 1991, and After	3—1 PERS
Prior to September 1, 1991	3—2 PERS
Service Credit Rules for Elected Officials	3—3 PERS
September 1, 1991, and After	3—3 PERS
Rules prior to September 1, 1991	3—5 PERS
Service Credit and Contributions	3—7 PERS
September 1, 1991, and After	3—7 PERS
January 1, 1987, through August 31, 1991	3—7 PERS
Prior to January 1, 1987	3—7 PERS
 PERS EDUCATION SERVICE CREDIT	 3—1 PERS ED
A Summary	3—1 PERS ED
Service Credit Rules	3—1 PERS ED
September 1, 1991, and After	3—1 PERS ED
September 1, 1990, through August 31, 1991	3—3 PERS ED
Prior to September 1, 1990	3—4 PERS ED
Exceptions for Periods Prior to September 1, 1990	3—6 PERS ED
School District Employees	3—6 PERS ED
Contract Year Other Than September 1—August 31	3—6 PERS ED
Employees of Educational Service Districts	3—6 PERS ED
Service Credit and Contributions	3—7 PERS ED
September 1, 1991, and After	3—7 PERS ED
January 1, 1987, through August 31, 1991	3—7 PERS ED
Prior to January 1, 1987	3—7 PERS ED
 SERS SERVICE CREDIT	 3—1 PERS
Service Credit Rules (except for Elected Officials)	3—1 SERS
September 1, 1991, and After	3—1 SERS
September 1, 1990, through August 31, 1991	3—2 SERS
Prior to September 1, 1990	3—3 SERS

Service Credit and Contributions	3—5 SERS
September 1, 1991, and After	3—5 SERS
September 1, 1990, through August 31, 1991	3—5 SERS
Prior to September 1, 1990	3—5 SERS
 TRS SERVICE CREDIT	 3—1 TRS
A Summary	3—1 TRS
Service Credit Rules	3—1 TRS
Plan 1—All Periods	3—1 TRS
Plan 2 or Plan 3—September 1, 1991, and After	3—1 TRS
Plan 2 or Plan 3—Prior to September 1, 1991	3—2 TRS
Service Credit and Contributions	3—3 TRS
Plan 1—All Earning Periods	3—3 TRS
Plan 2 and Plan 3—September 1, 1991, forward	3—3 TRS
Purchasing Optional Service Credit	3—4 TRS
TRS—A Table of Service Credit Rules	3—5 TRS
 LEOFF SERVICE CREDIT	 3—1 LEOFF
A Summary	3—1 LEOFF
Service Credit and Contributions	3—1 LEOFF
Plan 1—All periods	3—1 LEOFF
Plan 2—September 1, 1991, and After	3—1 LEOFF
Previous rules	3—2 LEOFF
Optional Service Credit	3—2 LEOFF
 JRS AND JRF SERVICE CREDIT	 3—1 JRS AND JRF
Judicial Retirement System	3—1 JRS
Judges' Retirement Fund	3—1 JRF
 WSPRS SERVICE CREDIT	 3—1 WSPRS
Service Credit and Contributions	3—1 WSPRS
Optional Service Credit	3—1 WSPRS
 CHAPTER 4: REPORTABLE COMPENSATION	 4—1
Chapter Overview	4—1
What is Reportable Compensation?	4—1
The Importance of Reportable Compensation	4—2
 PERS REPORTABLE COMPENSATION	 4—1 PERS

CONTENTS (continued)

A Summary	4—1 PERS
What is Reportable Compensation?	4—1 PERS
Reportable Compensation is Based upon the Nature of the Payment	4—1 PERS
What Payments Qualify as Reportable Compensation?	4—2 PERS
Sick, Annual and Personal Leave Usage	4—6 PERS
Payments not Considered Reportable Compensation	4—7 PERS
Establishing Service Credit for Periods of Unpaid Leave	4—9 PERS
Nonmoney Maintenance Compensation—PERS Plan 1	4—9 PERS
Excess Compensation	4—10 PERS
Reportable Compensation Table	4—11 PERS
SERS REPORTABLE COMPENSATION	4—1 SERS
A Summary	4—1 SERS
Reportable Compensation Table	4—2 SERS
TRS REPORTABLE COMPENSATION	4—1 TRS
A Summary	4—1 TRS
What is Reportable Compensation?	4—1 TRS
Reportable Compensation is Based upon the Nature of the Payment	4—1 TRS
What Payments Qualify as Reportable Compensation?	4—2 TRS
Sick, Annual and Personal Leave Usage	4—5 TRS
Payments not Considered Reportable Compensation	4—6 TRS
Nonmoney Maintenance Compensation	4—8 TRS
Excess Compensation	4—8 TRS
Reportable Compensation Table	4—10 TRS
LEOFF REPORTABLE COMPENSATION	4—1 LEOFF
A Summary	4—1 LEOFF
What is Reportable Compensation?	4—1 LEOFF
Basic Salary Differs between Plans	4—1 LEOFF
Reportable Compensation is Based upon the Nature of the Payment	4—3 LEOFF
Reportable Compensation for LEOFF Plan 1	4—3 LEOFF
Reportable Compensation for LEOFF Plan 2:	4—5 LEOFF
Payments that are not Considered Reportable Compensation	4—8 LEOFF
Reportable Compensation Table	4—12 LEOFF

CHAPTER 5: SPECIAL CONDITIONS

5—1

Chapter Overview	5—1
Special Conditions in Reporting	5—1
Need Help?	5—2
EMPLOYING RETIREES	5—3
A Summary	5—3
Employer Responsibilities	5—3
Retirement Status Form	5—3
Retiree Returning to Work Report	5—3
Service and Disability Retirees	5—6
Retirees in PERS-Covered Positions	5—6
Retirees in TRS-Covered Positions	5—8
Retirees in LEOFF-Covered Positions	5—11
WSPRS Retirees or Retirees in WSPRS-Covered Positions	5—12
Retirees in JRS-Covered Positions	5—13
Personal Services Contracts	5—14
Membership for Retirees—A Summary Chart	5—15
REPORTING DEFERRED PAYMENTS OF EMPLOYEE COMPENSATION	5—17
A Summary	5—17
Procedures for Reporting Deferred Payments	5—17
Which Employees must be Considered	5—17
How to Determine the Deferred Amounts	5—18
How to Report the Deferred Amounts	5—20
Points to Remember	5—24
QUARTERLY REPORTING TO SUBSTITUTE TEACHERS	5—25
A Summary	5—25
Definition of a Substitute Teacher	5—25
Determining the Reporting Method	5—26
The Quarterly Report	5—27
What to Include on the Quarterly Report	5—27

CONTENTS (continued)

When to Provide the Quarterly Report	5—28
What the Quarterly Report Should Look Like	5—28
How the Quarterly Report is Used	5—29
REPORTING IN HIGHER EDUCATION	5—30
A Summary	5—30
Retirement Options for PERS or TRS Members	5—31
Active PERS or TRS Members	5—31
Former PERS or TRS Members	5—32
CHAPTER 6: CONTRIBUTIONS	6—1
Chapter Overview	6—1
Retirement Contributions	6—2
How Contributions Fund the Retirement System	6—2
How Contribution Rates Are Established	6—2
Contributions and Retirement Benefits	6—3
Reportable Compensation	6—3
Nontaxed Contributions and Employers	6—3
Mandatory versus Optional Participation	6—3
Employer Liability	6—4
Establishing Nontaxed Status	6—4
Nontaxed Contributions and Members	6—5
Contributions and Federal Income Tax	6—6
Contributions and Federal Withholding Tax in Prior Periods	6—7
Procedures for Reporting and Paying Contributions	6—7
Calculating Member Contributions	6—8
Reporting Member Contributions	6—8
Calculating Employer Contributions	6—9
Reporting Employer Contributions	6—10
Paying the Total Contributions	6—10
CONTRIBUTION RATE TABLES	6—13
CHAPTER 7: TRANSMITTAL CODES	7—1
Chapter Overview	7—1
Transmittal Codes	7—1
STATUS CODES	7—3

Using Status Codes	7—3
Codes for Current Reporting	7—3
A For Reporting a Member's Regular Service	7—3
B For Reporting a Member on Unpaid Leave	7—4
E For Reporting a LEOFF 1 Member on Disability Leave	7—6
F For Reporting a TRS Member on Paid Sabbatical Leave	7—7
G For Reporting a TRS 1 Member Working Part time	7—8
M For Reporting a Member's Lump Sum Payments	7—9
S For Reporting a Member Separated from Service	7—10
Using Cash Out Codes	7—11
Before Using a Cash out Code	7—11
Using a Cash Out Code	7—11
Codes for Reporting Cash Outs	7—13
N Reporting Vacation Leave Cash Outs (Non-Retiree)	7—13
P For Reporting Sick Leave Cash Outs (Non-Retiree)	7—13
R For Reporting Other Cash Out Payments (Non-Retiree)	7—13
T For Reporting Vacation Leave Cash Outs (Retiree)	7—13
U For Reporting Excess Vacation Leave Cash Outs (Retiree)	7—14
V For Reporting Vacation Leave Cash Outs (Retiree)	7—14
W For Reporting Sick Leave Cash Outs (Retiree)	7—14
X For Reporting Sick Leave Cash Outs (Retiree)	7—14
Y For Reporting Other Cash Out Payments (Retiree)	7—15
Codes Used for Prior Periods	7—16
C For Reporting PERS School District Members	7—16
D For Reporting PERS Higher Education Members	7—16
H For Reporting TRS Substitute Teachers	7—16
J For Reporting Member Name Changes	7—17
K For Reporting Taxed Member Contributions	7—17
L For Reporting Members Who Did Not Earn Service Credit	7—17
Q For Reporting Certain PERS 2 Elected Officials	7—17
Status Codes—A Summary Chart	7—19
TYPE CODES	7—23
Type Code Definitions	7—23
PERS Codes	7—23
Elected Officials	7—23
Education Employees	7—23
Governor-Appointed Officials:	7—24
SERS Codes	7—24
LEOFF Codes	7—24
WSPRS/JRS Codes	7—24
TRS Codes	7—25

CONTENTS (continued)

CHAPTER 8: TRANSMITTAL REPORTING	8—1
Chapter Overview	8—1
Reporting to DRS	8—1
Retirement Systems	8—2
Deferred Compensation Program	8—2
Summary of the Reporting Process	8—2
Retirement Systems	8—2
Deferred Compensation Program	8—2
Starting Your Reporting	8—3
Submitting the Transmittal Report	8—3
Stopping Your Reporting	8—4
When to Report Information	8—4
Deferred Compensation Program	8—4
Retirement Systems	8—4
 MAKING CORRECTIONS TO THE REGULAR TRANSMITTAL	 8—7
Corrections on your Regular Report	8—7
Deferred Compensation Program	8—7
Retirement Systems	8—7
Reverse and Reenter Method for Manual Reporting	8—9
Reverse and Reenter for Automated Reporting	8—10
Corrections using the Transmittal Corrections Form	8—10
Reverse and Reenter Method for TC	8—10
Adding/Subtracting Method for TC	8—11
 MULTIPLE RECORD LAYOUT AUTOMATED REPORTING	 8—13
Procedures for Multiple Record Layout Reporting	8—13
Adding an Employee to the Transmittal	8—13
Completing the First Transmittal Report	8—13
Reporting an Member Transferring to Plan 3	8—17
Regular Transmittal Reporting	8—17
Separating Employees from the Transmittal Report	8—18
Terminating DCP Participation	8—18
Name and Address Changes	8—18
 SINGLE RECORD LAYOUT AUTOMATED REPORTING	 8—19
Procedures for SRL Reporting	8—19
Adding an Employee to the Regular Transmittal Report	8—19
Completing the First Transmittal Report for a New Employee	8—20
Reporting Additional Transaction Records	8—21
Separating an Employee	8—21
 TECHNICAL REQUIREMENTS	 8—23
Overview	8—23

The Multiple Record Layout	8—24
What the MRL Looks Like	8—24
Record Types of the Multiple Record Layout	8—25
Record Structure of the Multiple Record Layout	8—26
The Summary Record	8—27
Summary Record Use	8—27
Summary Record Layout	8—27
The Member Profile Record	8—28
Member Profile Record Use	8—28
Member Profile Record Layout	8—28
The Employment Information Record	8—29
Employment Information Record Use	8—29
Employment Information Record Layout	8—29
The Defined Benefit Record	8—30
Defined Benefit Record Use (Not Applicable for DCP)	8—30
Defined Benefit Record Layout	8—30
The Defined Contribution Record	8—31
Defined Contribution Record Use	8—31
Defined Contribution Record Layout	8—31
The Plan 3 Transfer Record	8—32
Plan 3 Transfer Record Use (Not Applicable for DCP)	8—32
Plan 3 Transfer Record Layout	8—32
The Single Record Layout	8—33
What the SRL Looks Like	8—33
Record Types of the Single Record Layout	8—34
Record Structure of the Single Record Layout	8—35
The Summary Record	8—36
Summary Record Use	8—36
Summary Record Layout	8—36
The Benefit Record	8—37
Benefit Record Use	8—37
Benefit Record Layout	8—37
Choose From Three Data Format Options	8—38
Choose From Two Reporting Media Options	8—38
Electronic Reporting Choices	8—38
Creating an ASCII Format Report Using a Spreadsheet	8—39
Points for use in creating a spreadsheet	8—39
MRL ASCII Tab Delimited Format - Using a Spreadsheet - TRS Report	8—40
MRL ASCII Tab Delimited Format - Using a Spreadsheet - DCP Report	8—41
SRL ASCII Tab Delimited Format - Using a Spreadsheet - PERS	8—42

CONTENTS (continued)

Reporting by Diskette	8—43
How to Report by Diskette	8—43
What You Can Report by Diskette	8—43
What You Will Need	8—43
Advantages of Reporting by Diskette	8—43
How To Start Reporting via a Diskette	8—44
Reporting Via FTP	8—47
How to Report Via FTP	8—47
What You Can Report Via FTP	8—47
What You Will Need	8—47
Advantages of FTP Reporting	8—47
Getting Started with FTP Reporting	8—47
Reporting via Dataset	8—50
What You Can Report via Dataset	8—50
What You Will Need	8—50
Advantages of Dataset Reporting	8—50
Getting Started with Dataset Reporting	8—51
Field Descriptions	8—53
Defined Contributions/Deferrals	8—55
EDIT REQUIREMENTS BY FIELD	8—65
General Information	8—65
DRS Transmittal System Edits by Field	8—65
Address Change Flag	8—65
Address Lines	8—65
Begin Date /Eligibility Start Date	8—65
Birth Date	8—66
City	8—66
Compensation (Does not apply to DCP reporting)	8—66
Control Number (Does not apply to DCP reporting)	8—66
Days (Does not apply to DCP reporting)	8—67
Defined Benefit Member Contribution (Does not apply to DCP reporting)	8—67
Defined Contributions/Deferrals	8—67
Disability Leave/End Date (Does not apply to DCP reporting)	8—67
Disability Leave/Start Date (Does not apply to DCP reporting)	8—67
Earning Period (Does not apply to DCP reporting)	8—68
Employer Contributions (Does not apply to DCP reporting)	8—69
End Date/Eligibility End Date	8—69
Expected Monthly Reports	8—69
Gender Code	8—70
Hours (Does not apply to DCP reporting)	8—70
Hours or Days (Does not apply to DCP reporting)	8—70
Investment Program (Does not apply to DCP reporting)	8—71
Member Contributions (Does not apply to DCP reporting)	8—71
Member/Participant Name Change Flag (Does not apply to DCP reporting)	8—71
Member/Participant Name Change Ext (Does not apply to DCP reporting)	8—71
Member /Participant Name—Last, First, Middle	8—71
Member/Participant Name Suffix	8—71
Member/Participant Name Title	8—71
Organization Display (Does not apply to DCP reporting)	8—71

Plan Code	8—72
Rate Option (Does not apply to DCP reporting)	8—72
Record Sequence Number (Does not apply to DCP reporting)	8—72
Record Type Identifier	8—72
Report Type	8—72
Report Version Number	8—72
Reporting Group Number	8—73
Reporting Period	8—73
Social Security Number	8—73
State	8—74
Status Code	8—74
System Code	8—76
Tax/Non-tax (Does not apply to DCP reporting)	8—76
Total Compensation (Does not apply to DCP reporting)	8—77
Total Days (Does not apply to DCP reporting)	8—77
Total Employer Contributions (Does not apply to DCP reporting)	8—77
Total Hours (Does not apply to DCP reporting)	8—77
Total Hours/Days (Does not apply to DCP reporting)	8—77
Total Member Contributions/Deferrals	8—77
Total Records Reported	8—77
Transfer Date	8—77
Type Code (Does not apply to DCP reporting)	8—77
Zip Code	8—78
Zip Extension	8—78
MANUAL (PAPER) REPORTING	8—79
Required Information	8—79
Header Section	8—79
Member Information	8—80
Earnings Information	8—81
Page, Plan, and System Totals	8—84
Procedures for Manual (Paper) Reporting	8—85
General Procedures	8—85
Adding an Employee to the Prelist	8—86
Changing Member Information	8—87
Changing Earnings Information	8—87
Adjusting Page, Plan, and System Totals	8—88
Separating an Employee	8—89
SEQUENCING INFORMATION	8—93
How to Determine Sequencing	8—93
Specifications for Members' Annual Statements Employee Control Number Sequence	8—93
Using Magnetic Tape	8—93
Using a Diskette	8—94
CHAPTER 9: TRANSMITTAL EDIT REPORTS 9—1	
Chapter Overview	9—1
Understanding How DRS Edits Transmittal Data	9—1

CONTENTS (continued)

Types of Errors	9—2
Deficiency Charges	9—3
Using the Transmittal Edit Report	9—4
Banner Page	9—4
Sample: Banner Page	9—5
Transmittal Edit Messages	9—6
Transmittal Reconciliation Information	9—9
Sample: Transmittal Reconciliation Information	9—10
Linking the Transmittal Report to Your Account	9—11
Using the Transmittal Correction Report	9—12
Submitting Correction Reports by Electronic Methods	9—12
Submitting the Paper Transmittal Correction Form	9—13
Linking the Correction Report to Your Account	9—15
 CHAPTER 10: ACCOUNT ACTIVITY	 10—1
Chapter Overview	10—1
What is a Receivable?	10—1
General Information	10—1
Organization Number	10—2
Unique Invoice Numbers	10—2
Interest Charges	10—2
Payments	10—3
Open Item Receivables	10—3
The Accounts Activity Process	10—4
Creating the Statement of Account Activity	10—4
The Importance of the Statement	10—5
Dates to Remember	10—5
 YOUR STATEMENT OF ACCOUNT ACTIVITY	 10—7
A Summary	10—7
Information Displayed on Your Statement	10—8
Statement Column Headings	10—8
General Invoice Information	10—10
Invoice Types	10—10
AA—Audit Adjustment	10—10
AB—Arrears Billing	10—10
CP—Copy Expense	10—10
CR—Savings Recovery	10—10
CT—Contribution Transmittal	10—11
DC—Member Contributions	10—11
EC—Employer Correction	10—11
EN—New Agency	10—11
EO—Employer Overpayment	10—11
EW—Employer Write-off	10—11
MS—Miscellaneous	10—11

OS—Optional Service	10—11
PA—Penalty Assessment (Transmittal Deficiencies)	10—11
PS—Prior Service	10—12
SC—SCERS	10—12
XC—Excess Compensation	10—12
Procedures for Working with the Statement	10—12
General Information	10—12
Reviewing the Statement Each Month	10—12
Reconciling Each Receivable	10—13
Submitting the Payment Advice Form	10—14
Submitting the Credit Redistribution Form	10—15
Keeping Accounts in Balance—Plan Changes	10—15
Keeping Receivables in Balance—Non-taxed Recalculations	10—17
Keeping Receivables in Balance—Taxed Contributions	10—18
Examples of Statements of Account Activity	10—19
EMPLOYER INVOICES	10—27
A Summary	10—27
The Employer Invoice for Adjustments to Members Accounts	10—27
General Information	10—27
Responding to All Types of Invoices	10—28
Points to Remember	10—28
The Excess Compensation Benefit Invoice	10—30
General Information	10—30
The Transmittal Deficiency Invoice	10—32
Contesting Transmittal Deficiency Charges	10—32
CHAPTER 11: DEFERRED COMPENSATION	11—1
General Information	11—1
Employer Participation in DCP	11—1
Employee Enrollment	11—1
Deferrals from Annual and/or Sick Leave Cash Out Payments	11—5
State Agencies	11—5
Political Subdivisions and Higher Education Institutions	11—5
Political Subdivision Reporting	11—6
Banner Page	11—6
Deferral Change Report	11—6
Payment Requirements	11—6
DCP Transmittal Report Packet	11—7
Name/Address Changes for DCP Quarterly Statements	11—13
Questions?	11—13

CONTENTS (continued)

DCP MANUAL (PAPER) TRANSMITTAL REPORTING

Required Information	11—15
Header Section	11—15
Participant Information	11—16
Deferral Information	11—17
Page and System Totals	11—17
Procedures for DCP Manual (Paper) Reporting	11—18
General Procedures	11—18
Changing Participant Information	11—18
Correction to the Deferral Amount	11—19
Adjusting Page and System Totals	11—19
Separating Employees from the Transmittal Report	11—19
New DCP Participants are listed on the DCP Deferral Amount Change Report	11—20

CHAPTER 12: FORMS 12—1

Summary 12—1

Forms Available on the Web site (Listed alphabetically) 12—1

Authorization for Direct Deposit
Beneficiary Designation
Beneficiary Designation for LEOFF and WSPRS Retirees
Credit Redistribution
DCP Maximum Deferral Worksheet
DCP Payment Advice
Enrollment Form
Final Compensation Report
Maximum Defferal Worksheet - DCP
Participation Agreement
Payment Advice
Plan 3 Change of Investment Program
Plan 3 Member Information
Plan 3 Payment Advice
Position Eligibility Worksheet
Prelist Supplement
Proof of Earnable Compensation
Retiree Returning to Work Report
Retirement Status Form
TRS Plan 1 Retiree Returning to Work Report
TRS Plan 3 Request for Payment of Defined Contribution Funds

Other Examples of Forms not on the Web Site 12—2

Transmittal Correction Form
TRS Plan 3 Transmittal Correction Form
Verification of Employment

Mailing Completed Forms 12—3

Questions? 12—3

Need Additional Forms? 12—3